



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೨೦, ಅಕ್ಟೋಬರ್, ೨೦೨೩(ಆಶ್ವಯುಜ, ೨೮, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, FRIDAY, 20, OCTOBER, 2023( AASHWAYUJA , 28, SHAKAVARSHA, 1945)	ನಂ. ೫೦೭ No.507
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## GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2023

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 20/10/2023

### NOTIFICATION (12/2023)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (11/2017) No. FD 48 CSL 2017, dated the 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.601, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs.

800. 'C' charges 'B' state tax at the rate of 6% (Rs. 48). If 'B' charges 'A' state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;  
(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, , the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges statetax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' statetax at the rate of 6% (Rs. 48). If 'B' charges 'A' statetax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;  
(iii) against serial number 34, -

- (a) in column (3), in item (iv), for the words “totalisator or a license to” , the words  
“licensing a” shall be substituted;
- (b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

- (i) serial number 696 and the entries relating thereto shall be omitted;
- (ii) serial number 698 and the entries relating thereto shall be omitted.

2.This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

By Order and in the name of the  
Governor of Karnataka

(KAVITHA L)  
Under Secretary to Government,  
Finance Department (C.T-1)